

A. 1861

N. 5.



TRANSLATION.

PUBLICATION,

whereby the existing enactments on the levying of a stamp' duty
are replaced by new ones.

IN NAME OF THE KING!

THE GOVERNOR of Curaçao and dependencies,

To all whom these presents may come, greeting! maketh known:

Having taken in consideration that the necessity has appeared to
replace the different existing regulations on the levying of a stamp
duty at Curaçao and dependencies by more effectual and for all the
islands of the colony efficient enactments.

Heard the Colonial Council.

Has thought proper and resolved by virtue of the granted authori-
sation of the King to repeal all the now existing enactments of the
stamp law in the colony of Curaçao and dependencies, and in lieu
thereof to bring into operation the following Law with the thereto
appertaining Tariff.

**LAW on the levying of a duty on stamps
at Curaçao and the dependent islands
St. Martin (N. P.), St. Eustatius,
Bonaire and Aruba.**

Art. 1.

Under the name of stamp duty a tax is levied at Curaçao, St. Martin (Neth. part), St. Eustatius, Bonaire and Aruba on all judicial and civil, whether administrative, public or private documents which can be made use of in law.

Art. 2.

The price of the stamps is regulated according to the name and
nature of the documents as is shewn on alphabetically in the sub-
joined tariff.

Art. 3.

The stamp is struck or impressed on unwritten paper of ordinary
folio size, at the top of the left side of the unopened sheet at the
request of interested parties it can be struck or impressed on thereto
presented unwritten parchment, post or other paper.

When public officers consider it requisite to have printed forms

of documents subjects to the stamp tax and belonging to their sphere the stamp may be struck or impressed after the general or special authorisation of the Governor for as far as regards Curaçao, Bonaire and Aruba and of the Lieut. Governor for as far as concerns, St. Martin and St. Eustatius on such already printed documents provided yet unfilled or in blanco.

Art. 4.

Before the stamp is struck or impressed the year must be plainly expressed in ciphers and the price of the stamp in writing immediately on the thereto appointed place.

Art. 5.

The impression of the stamp may not be covered either on the front or opposite side by letters or made incognisable or impaired in any manner whatever. All documents without exception must be commenced and continued at the height of or under the impression of the stamp.

Each contravention of this article is punished with a fine of five guilders, if committed by a private person and with a fine of ten guilders if committed by an officer in the exercise of his functions.

Art. 6.

A stamp which has already been used for any document when even that document has been erased or annulled in any other manner, may not be used for any other document. All that has been written on such stamped paper in violation of this order shall be considered as far as regards this law to have been written on unstamped paper.

After each other on the same may however be written :

- a. Inventaries, processes verbal and other documents which are not finished in the same sitting, including the requisition for unsealing and the process verbal of recognition and lifting of the seals.
- b. the different receipts given for sums in diminution of the same debt or of one and the same lease, for as far the payments have taken place during the same year.

In like manner may be written :

- 1^o. the legalisation of signatures and the homologations of documents, likewise securities on the documents which have reference thereto and in general the mention of the execution of formalities on the documents which have been subject to those formalities save the augmentation of the stamp in pursuance of the tariff mentioned in art. 2.
- 2^o. the acquittances, endorsements, acceptations, avals and prolongation of the term of payment on bottomry and bills of exchange, and on orders or notes of hand to order, and other paper payable to bearer.
- 3^o. reports of marshalls or other exploiters on the pieces to which they have reference.

Art. 7.

The preparation of the stamps takes place for the islands Curaçao, Bonaire and Aruba at Curaçao, in presence of a member of the colonial eoucil, thereto designated, by the Governor, the Administrator of Finances, and the Colonial Treasurer, and for the islands St. Martin (Neth. part) and St. Eustatius in presence of the Lieut. Governor

the eldest member of the advising Commission and the Commis-Treasurer.

Art. 8.

The seals for the preparation of stamps, are kept in an iron chest, locked with three different efficient keys, one of which is kept by each of the officials mentioned in art. 7.

The chest is kept at Curaçao by the Administrator of Finances and at St. Martin (Neth. part) and St. Eustatius by the Lieut. Governors of those islands.

Art. 9

A proces verbal in duplo is made of the preparation of stamps containing mention written full out in letters, of date, month, year and hour on which the opening and the closing of the chest took place, likewise of the amount and the sort of stamps prepared. This proces verbal is signed by the officials mentioned in art. 7; one of the two is intended to serve as proof of the justness of the annotations of the prepared stamps, the other is kept in the iron chest, in order in case of doubt to be compared. In case of difference the verbal in the chest is valid.

Art. 10.

The Administrator of Finances and the Lieut. Governors of the islands St. Martin (Neth. part) and St. Eustatius having registered the stamps made, each sort separately, agreeable to the contents of the proces verbal, sign the stamps and distribute the same on solicitation, against specified proofs of receipt, for Curaçao to the Colonial Treasurer, for St. Martin (Neth. part) and St. Eustatius to the Commis Treasurers and for Bonaire and Aruba to the Treasurers there.

With each of these officials the Administrator and the Lieut. Governor open an account of the stamps distributed.

Art. 11.

The remaining stamps of the expired year are annulled in the month of January of the current year in presence of the same officials as are designated by art. 7 for the preparation of stamps. Of the annulment a proces verbal is made, containing a complete description of the number and the amount of the annulled stamps.

Art. 12.

The Treasurers and Commis Treasurers mentioned in art. 10 are charged with the sale of the stamps, they are obliged beforehand to countersign them.

They must mind that the stamps be always procurable at their office every day during the usual office hours, with exception of sun and festival days. They may not exchange any miswritten or spoiled stamps.

Unwritten stamps of the previous year may on a resolution of the Administrator of Finances at Curaçao and of the Lieut. Governors at the other islands, be exchanged for like stamps of the current year.

Art. 13.

From the stamp duty are besides the particular documents mentioned in the tariff, in general are exempted.

2. all acts, resolutions, decrees and decisions of officials and colleges of public administrations, having reference to the direction of

affairs entrusted to them, as also the copies thereof, in so far that no private person is benefited or favored thereby, and with exception of all contracts for supplies and purveyances for which the required stamps must be placed to the account of the undertakers and purveyors;

- b. the accounts of accountable officials with the duplicates thereof;
- c. the receipts which functionaries and employes of the state give for their salaries and emoluments;
- d. the acquittances or debentures which are given to treasurers of public revenues for the transmission of monies, likewise those which are given by them for the receipt of such monies, if with regard thereto, by the special regulations no exceptions are made;
- e. the documents relative to the securing of a good police and of the administration of justice in penal cases;
- f. documents whether inland or foreign, which from their nature do not require to be written on stamps;
- g. the pieces of the administration of the poor, with a like exception of the contracts for the supplies and purveyances mentioned sub La. a of this article;
- h. the pieces made up and delivered by, in the name or in behalf of the indigent, provided giving proper proof of their indigence, and to that effect complying with the thereon existing or yet to be enacted regulations.

Art. 14.

Pieces made without the islands mentioned in art. 1 must be subjected to the stamp law, before any use may be made of them in those islands, whether on a public or private document, whether by a judicial or administrative authority.

The payment of the stamp duty takes place in this case by causing those documents to be viseéd for stamp for the amount of the duty owed, at Curaçao by the administrator of Finances, and at the other islands by the Lieut. Governors.

The amount of the stamp duty for which the viseé has been done is paid to the venders against receipt, which receipt before its delivery must be registered at Curaçao at the Bureau of the administration of Finances and at the other islands by the Lieut. Governors.

Art. 15.

If in urgent cases no stamps can be procured a document subject to the stamp law may then be written on unstamped paper, saving the obligation of him who has made the piece or before whom it has been passed to submit the same within twenty four hours, sun and festival days excepted, to the viseé of the vender and thereupon to cause it to be viseéd for the amount of the requisite stamp, on the manner as prescribed in the foregoing article.

Art. 16.

When copies are required of a document, alluded to in the preceding article, before it has been submitted to the viseé of the vender of the stamp, they may be delivered on unstamped paper. The original piece is then viseéd for duty not only for the amount of the stamp fixed for the piece itself but also for that of the copies delivered.

Of such delivery of duplicates or copies mention must be made as well on the original document as on the duplicates or copies, under penalty of a fine of ten guilders if the neglect is committed by a private person and of twenty guilders if committed by an official in the performance of his functions; undiminished the criminal prosecution in case of fraudulent design.

Art. 17.

The expeditions, copies, extracts and translations of pieces, passed in original are written on stamps to the amount of half of the stamp prescribed for the original. For the use of this stamp for the original (minute) mention is made on the firstmentioned pieces.

Art. 18.

All who shall have drawn up or passed a piece subject to the stamp duty, except in the cases provided for by articles 15 and 16, on un-stamped paper or on a stamp of a less value than is required according to this law, is punished: by total absence of the stamp, with a fine of Hundred guilders and by insufficiency of the stamp, with a fine of Twenty five guilders.

All who have made any other use of such piece than for the purpose of causing the violation to be prosecuted is punished: by total absence of the stamp with Twenty guilders and by insufficiency of the stamp with a fine of Ten guilders.

The obligation to the payment of the indebted stamp duty is not abrogated hereby.

After the payment of the fine and the indebted stamp duty, annotation of which must be made on the piece, the necessary use can be made of that piece, as well in as out of Law.

Art. 19.

The Governor at Curaçao and the Lieut. Governors of other islands appoint yearly a commision of two persons in order to investigate at Curaçao with the Administrator of Finances, and at the islands with the mentioned Lieut. Governors, if the acts which remain in original (minute) under the care of officials, have been passed in the proper stamp. From this investigation are exempted the acts containing the last will and all other acts containing exclusively dispositions in event of death, but only during the life of those by whom these dispositions have been made.

Art. 20.

Undiminished the obligation to pay the stamp duty, the fines, fixed by this law are prescribed by the lapse of two years after the date of the document respecting which the violation has been committed. The prescription is stopped by prosecution at law. If however the commenced prosecution is not continued within a year, the claim falls to the ground.

Art. 21.

It is reserved to the Governor in special cases, on account of error, or unwillfull neglect to grant remission, diminution or restitution of the fine.

T A R I F F

ON THE DUTY ON STAMPS.

A.

Aangifte (Acquaint), For holding a vendue.....	f 1.50
Aanstelling (Appoiment). To any situation in what manner or in which form the same may be given, on a stamp of the value of one percent on the amount of the pay and other revenue of the situation.	
The amount of the stamp is restituted to the functionary if he does not retain the situation to which he has been appointed ad-interim or provisionally, or if confirmed therein proves that he has already paid in the mother country for the act of his appointment.	
Aanvaarding (Acceptance). Act of.....	5.
Aanzegging (Insinuation) 1. By the doorkeeper and marshall to the court	1.50
2. To evacuate dwellings, stores, repositories etc. by a lease of less than f 100 a year.....	25
Acquit en Decharge (Acquittance and Discharge). Act of without mention of sums of money.....	3.
Akten of extracten uit de rolle (Acts or extracts from the roll),	
1. Of the Court	1.50
2. Administering justice in commercial and maritime cases	1.
Aditie (Acceptance). See acceptance.	
Admissie (Admission) 1. To practice as lawyer, attorney, physician or surgeon	10.
2. Of residence	15.
3. Of citizenship	10.
Adres (Address). See requests.	
Adviezen (Advices). In law except that of the Kings attorney to officials and to colleges to which he is practitioner this advice being free of stamp.....	5.
Afschryving (Releasement) Of mortgages	1.50
Antwoorden (Answers) On insinuation or similar act.....	1.50
Appel (Appeal) 1. Act of sentences passed by the court	10.
2. See reaudition.	
Arbitrage (Arbitration) 1. Act of	3.
2. The decisions of arbitrators as much as sentences.	
Arresten, Interdicten of Denunciatien (Arrests, Interdicts or Denunciations) Of the Court.....	4.
2. The acts thereof	2.
3. In cases belonging to the cognisance of the court administering justice in commercial or maritime cases or well to Commissaries for petty matters	2.
4. The acts thereof	1.
Assurantie (Insurance) Policy of — to insure a sum to f 500, For every augmentation of not more than f 500,	1.

whether the augmentation amounts fully to that sum or not, an increase of	f 1.
Attestatie (Attestation) de vita or de morte, inclusive of the legalisation.....	Free.
Attesten (Attests). See Declaration.	
Attermindat (Attermindation) Letters of.....	5.
B.	
Beraad (Deliberation) Act of	5.
Beschikkingen (Resolution) On requests to the Governor in as far as they are not mentioned under special heads.	
1. Favourable	3.
2. Unfavourable.....	Free.
In case the request is partly admitted and partly refused the resolution is considered favourable.	
Besluit (Decree) Of the Court.....	3.
Bevrachting (Affreightment). See charterparty.	
Bewys of Uitkoop (Proof or redemption). Acts of the same as for acquittances.	
Bylbrieven (Contracts). The same as mortgages.	
Biljardhuis (Billiard room). Permit to hold a	f 15.
Bodemary (Bottomry) 1. By passing or transferring thereof, each time as much as is fixed with regard to the transfer of immovable property. See with reference thereto Transporten.	
2. Those which serve to give more security to others already passed	1.
Boedelafstand (Boedelcession). Decree whereby the privilege of periculo petentis is granted.....	1.
Boedelbeschryving (Inventory). Decree whereby the acceptance of an inheritance under the privilege of is granted,.....	5.
Borgtogt (Security). Act of	1.
Burgerlykenstand (Civil state). Extracts of the with or without legalisation.....	50
C.	
Certification (Certificates). See declarations.	
Cessie (Cession). Letters of— See Boedelcession.	
Charter party (Charter party). To f 500	1.
For each augmentation of f 500, whether the augmentation is to the sum in full or not an increase of	1.
Codicil (Codicil). See last will (Testament).	
Cognoscement (Bill of lading),	Free.
Commissie (Commission). See appointment.	
Compromis (Compromise). Act of—. See arbitration.	
Conclusien (Conclusions). All— in law	2.
Contracten (Contracts). All contracts in as far as they are not mentioned in this tariff under special appellations,	3.
D.	
Dading (Compromise). Act of	5.
Dagvaarding (Citations) 1. Before the Court.....	1.50

2. Before Commissary's of petty matters	50
3. " Before the Court administering justice in commercial or maritime cases and the justice of peace,	50
4. To evacuate dwellings, stores, repositories etc. when the lease is less than f 100 a year	25
5. In the appeal of sentences passed by the Court,	3.
6. To answer, reply in any case, to exchange documents, to purge granted defaults or otherwise to proceed in law	1.
7. The acts of all the foregoing citations, as much as for the citations themselves.	
Decharge (Discharge), See acquit.	
Declaratiën (Declarations), See Verklaringen.	
Deliberandi (Deliberandi), Jus (Act of), See Beraad.	
Denunciation (Denunciations), See answer.	
Desistit (Desistit), Act of	3.
Dispensation (Dispensations), In matrimonial cases	15.
All other acts or resolutions granting dispensation of laws, rights, edicts or the like	5.
Disposition (Dispositions), See Beschikkingen.	
Donatiën (Donation), Inter vivos or causa mortis in the same manner as is fixed for transports, and with doubling the value of the stamps.	
The value of the goods given is fixed by taxation, to be done by two appraisers of whom, the Colonial Treasurer appoints one and the interested party the other.	
E.	
Edictale citatie (Edictal citation), The same as for citations.	
Eed (Oath), Each act thereof, when the oath does not take place in consequence of declarations or attestations, certificates or allegations given already by special act,	1.50
Extracten (Extracts), 1. From the minutes of the Court	3.
2. From the Government Journal or from the minutes of the Orphan unadministered and desolate Estate chamber or copies of the resolutions of the Court of the Island	1.50
F.	
Factuur (Invoice)	Free.
Fidei commissien (Fidei commission) 1. Act of taking off or abrogation of — the same as Donations.	
2. Act of conversion of — the same as Transports.	
Fortpassen (Fortpasses)	1.
G.	
Gezoudheidspas (Bill of health), Inclusive the legalisation	Free.
Gratia of remissie (Grace or remission), Letters of	15.
Guarantie (Guarantie), Act of	1.50

H.

Herroeping (Recalling). See revocation.

Huwelyks-voorwaarden (Antenuptial contract). Act of —

For each amount of f 500 brought in marriage f 1.If an inventory is attached to the act then the stamp
for the inventory is comprehended in that of the act.Hypotheeken of Kusting brieven (Mortgages or mortgages re-
deemable by instalments). 1. By the passing or trans-
ferring thereof, each time as much as is fixed for obli-
gations with a reference thereto. See obligations.2. Those which serve to give more security of
others already passed. 1.

I.

Inductie (Induction), Letters of 5.

Interdicten (Interdicts). See arrests.

Interrogatorien (Interrogations). Comprehended therein the
affidavit whereto no separate stamp is required. 2.

Insinuatie (Insinuation). Act of 1.50

Inventaris (Inventory). 1. Of pieces which must be delivered
in to judicial colleges. 3.2. Belonging to immoveable property which has
been sold 1.

3. Of estates or inventaries of estates 4.

Inventaris (Beneficie van) [Inventory, Benefit of]. See boe-
delbeschryving.

Inwoning (admissie tot) [Admission to reside]. See admission.

K.

Ketubah (Ketubah). See huwelyksvoorwaarden.

Koffijhuis. (Coffeehouse). Permission to have a 15.

Koopbrieven (Bills of sale). See Transports.

Kusting brieven (Mortgages). See mortgages.

Kustvaarderspassen (Drogherspass). The same as permits.

Kwitantien (Acquittances). For a value below of f 50 Free.From f 50 to f 100 25Above f 100 to f 200 50and above f 200, for each augmentation to the sum of
 f 100 whether the augmentation amounts to the sum
in full or not an increase of 10The amount of the stamp for the acquittance, may
be brought to the charge of the debtor.2. Given in commercial transactions for sold mer-
chandise likewise for sold wares of a shop and move-
able property Free.

L.

Landlooperspas (Vagrantspermit) Zie Kustvaarderspas (Drogherspas).

Legalisatie (Legalisation). Act of 1.

M.

Memorien van Regten (Memorial of Claims) Demand, Answer,
replique or duplique 5.

Memorien (Memorials). The same as requests.

O.

Obligation of schuldbekentissen (Obligations or acknowledgement of debt). The passing and transferring thereof up to f 50.	f Free.
There above to f 500.	1.

For each augmentation of not more than f 100.— whether the augmentation amounts to the sum in full or not an increase of	20
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Ontlasting (Discharge). See *acquit* and *discharge*.

Opdragbrieven (Bills of Sale). See *Transporten*.

P.

Pas (Pass). See *Gezondheidspas*.

Paspoorten (Pasports) For one person	2.
2. For a family and servants of 5 persons or less	4.
3. For a family and servants of more than five persons	5.
4. To the different islands of the colony reciprocally	Free.

Permitten (Permits) 1. To holders of public dances for each night on which the dances are held. (No verbal permission may be given).	2.
2. For Lombard	25.
3. For the placing in or taking out powder from the public magazine, for each quantity up to 500 lb Amst. weight	1.

For each augmentation to 500 lb Amst. weight, whether the augmentation amounts to that quantity in full or not an increase of	1.
4. For every ten guns	1.
5. For every fifty sabres	1.
6. To retail goods by foreigners or from on board vessels (except fruits, lime and seamew eggs which are free)	10.
7. To take away sand or stones from a public place for each quantity for two ordinary flat loads	25
8. All other permits not expressly mentioned herein	1.50

Port d'armes (Port d'armes) Or permit to keep fire arm or to carry the same along the street	2.
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Privilegien (Privileges) Act of — to allow cattle to pasture in public grounds :	
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For 50 sheep or goats or less	5.
" a like number of cattle or asses	15.
" 50 to 100 sheep or goats	10.
" a like number of cattle or asses	30.
" more than 100 sheep or goats	20.

" 100 head or horned cattle or asses	40.
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Procuration (Powers of attorney) 1. General, ad negotia as well ad lites	3.
2. Special id. id.	1.50
3. Before the Court however in commercial and maritime and before Commissaries of petty matters	1.

Protesten (Protests) All acts of	5.
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R.

Rekening Courant [Account Current]	✓ Free.
Rekwesten [Requests] 1. To the Governors or Gezaghebbers whether to be disposed of by them or to be forwarded to the home Governement.	1.
2. To the Court.	1
3. To Commissaries for petty matters	50
Relief [Relief] 1. Substantial	15.
2. Judicial the same as the ordinary decrees of the Court.	

Remissie [Remission] See Grace.

Renovatie [Renovation] See Sommation or Renovation.

Repudiatię [Repudiation] Act of

Respyt [Respite] Letters of

Revocatię [Revocation] Act of — as much as for the act which is revoked.

Rooibrieven [Letters of Surveyance]

S.

Schuldbekentenis [Promissory note] See Obligation.

Securiteit [Security] Act of more — See Mortgages.

Sentencien [Sentences] See Vonnissen [Sentences].

Sommatie of Renovatie [Sommation or Renovation] On a sentence of the Court.

1.50

On a sentence of Commissaries of the Court

1.

On a sentence of the Court in commercial and maritime cases

50

Substitutię [Substitution] Act of

3.

Superscriptie [Superscription] Act of in a closed form

Free.

Surrogatię [Surrogation] Act of

3.

T.

Testament [Testament] See Last will [Uiterste wil].

Transactie [Transaction] See Dading.

Transporten of koop- en opdragtbrieven [Transfers or bills of Sale] 1. Of houses and estates up to f 500.

1.

For every augmentation of not more than f 500, whether the augmentation amounts to that sum in full or not an increase of

1.

2. Of vessels per ton

50

" without deck, which are not measured,

3.

Trouwbelofte [Promise of marriage] Act of

50

Trouwbrief (Letter of marriage) See extracts from the Civil State.

U.

Uiterste will [Last will] Testament, codicil, or any other act thereof

3.

V.

Verklaringen, Declaratiën, Certificaten of Attesten [Allegations, Declarations, Certificates or Attestations] Comprehended therein the affidavit for which no separate stamp is required

2.

Venia etatis [Venia etatis] Letters of	15.
Venia agendi [Venia agendi] Letters of	5.
Verwerping [Rejection] Act of — See Repudiation.	
Vounissen [Sentences] 1. [Definitive] when the case has no	
reference to money	5.
2. Interlocutionary	1.
3. When the case has reference to an amount of	
money from f 150 up to f 300	2.
Above f 300 to f 500	3.
For each augmentation up to f 500 whether it	
amounts in full to the sum of f 500 or not an increase of,,	
4. In minor cases above f 50	1.
From f 50 and less	1.
5. To evacuate dwellings, stores, repositories etc.	
by a lease less than f 100 a year	
6. Interlocutionary sentences in petty cases on half	
the amount of stamps required for definitive.	25
Vrywaring (Guarand), See Guarantie.	

W.

Wissels (Bills of exchange). On bills, assignations for each	
set, up to f 500, to be equally divided between the	
bills required to form a set	60

For each amount of f 500 more, whether the augmentation amounts to f 500 in full or not, an increase of,,

Z.

Zeebrieven (Registers). Of vessels measuring 10 tons or less,,	50
For every augmentation of 10 tons whether it	
amounts in full to the 10 ton or not, still	50

All acts not herein mentioned and not exempt from

stamp tax by the law

And shall this be published in the customary manner at Curaçao
and dependent islands St. Martin (N. P.), St. Eustatius, Bonaire and
Aruba and inserted in the publication paper of this Colony.

Thus enacted at Curaçao the 9th May 1861.

(ws.) J. D. CROL.

The Colonial Secretary.

(ws.) J. H. BEAUJON.

Published from the Courthouse and in the Willemstad at Curaçao
the 17th May 1861.

The Colonial Secretary.

(ws.) J. H. BEAUJON.